

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.470 Acceptance

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.470 Acceptance

- a) The Department will send applicants notification of acceptance to participate in the program after passing suitability and IPATS testing, if applicable. The transmitter's password for production processing will be enclosed.
- b) Electronic return originators must verify that their software and transmission service have been accepted before accepting or transmitting production returns. Acceptance into the program is conditioned upon the use of accepted software and transmission services.
- c) Transmitters must not accept electronic returns for transmission until they have been accepted and assigned a production password authorizing access to the Department's electronic filing system.
- d) Software developers must not distribute their software until they have been notified of acceptance.
- e) Accepted electronic filers can begin transmitting production returns to the Department on the same date each year as is set by the IRS for the transmission of federal returns.. If there is a change in this date, all accepted participants will be notified.
- f) Generally, the Department's communications processor is available 24 hours a day.
- g) If the electronic filing system will be unavailable for any length of time, the Department will provide instructions to accepted participants.

(Source: Amended at 17 Ill. Reg. 18118, effective October 4, 1993)